



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No. : 10/509,370 Confirmation No. : 3987
First Named Inventor : Takuya SUGAWARA
Filed : September 28, 2004
TC/A.U. : 1765
Examiner : D. V. N. Deo

Docket No. : 101249.55459US
Customer No. : 23911

Title : Method for Forming Insulation Film

REPLY

Mail Stop AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

The following amendments and remarks are respectfully submitted in response to the non-final Office Action dated December 28, 2006, the period for response having been extended to May 28, 2007 by the attached Petition for Extension of Time.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper. *No additional claims fees are due.*

Remarks begin on page 13 of this paper.